

**DICKSTEINSHAPIRO LLP**

1825 Eye Street NW | Washington, DC 20006-5403  
TEL (202) 420-2200 | FAX (202) 420-2201 | dicksteinshapiro.com

November 14, 2014

**CONFIDENTIAL**

Via Hand Delivery

General Counsel's Office  
Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

Re: MUR 6873 -- Complaint against Wal-Mart Stores, Inc. et al.

To Whom it May Concern:

This is in response to the letter from Jeff S. Jordan dated September 25, 2014, enclosing a complaint filed against Wal-Mart Stores Inc. (hereinafter "Walmart") by Public Citizen, Common Cause, and the Organization United for Respect at Walmart.<sup>1</sup> The complaint incorrectly asserts that established law prohibits Walmart's longstanding program of encouraging a PAC contribution by making a "2 for 1" charitable donation matching payment to the Wal-Mart Associates in Critical Need Fund a/k/a Associate in Critical Need Trust, hereinafter "ACNT"). As the Commission well knows, and as will be explained below, there is no statutory provision, regulation, or advisory opinion precedent that precludes the matching program Walmart has chosen to use.

**The Walmart matching program**

As the complaint notes, since 2004 Walmart has been using a 2 for 1 matching opportunity to encourage solicitable Walmart associates to contribute to WALPAC. The Commission approved the basic concept of allowing a charitable match as far back as 1986. In Advisory Opinion 1986-44,<sup>2</sup> Detroit Edison Company and its PAC were permitted to utilize a company donation to a charity chosen by a PAC donor as an inducement to encourage the contribution of a similar amount to the PAC. The Commission noted that the statute prohibited corporate contributions to

<sup>1</sup> The Commission treated Wal-Mart Stores, Inc. Political Action Committee (hereinafter "WALPAC") and its treasurer, Lee Culpepper, as respondents as well. This response also is filed on their behalf.

<sup>2</sup> Available on FEC website at <http://saos.fec.gov/saos/searchao>.

RECEIVED  
2014 NOV 14 PM 4:27  
FEC MAIL CENTER  
2014 NOV 17 PM 12:39  
OFFICE OF GENERAL COUNSEL  
FEDERAL ELECTION COMMISSION

## DICKSTEINSHAPIRO<sub>LLP</sub>

General Counsel's Office

November 14, 2014

Page 2

a PAC<sup>3</sup> and that a corporation cannot extend its allowance for paying PAC solicitation expenses to "exchanging treasury monies for voluntary contributions."<sup>4</sup> Nonetheless, because the corporate donation to charity did not result in any tax benefit to the PAC contributor and the latter did not get "paid for" his/her contribution, the Commission concluded that such contributor *did not receive a "financial, tax or other tangible benefit from the plan"* that would contravene the law. In essence, the Commission concluded that the warm feeling of helping generate a charitable donation by the company did not amount to the kind of financial benefit that would constitute an impermissible "exchange" of corporate funds for a PAC contribution.

That central premise—that a charitable donation by a company to encourage a PAC donation simply does not lead to a financial, tax, or other tangible benefit for the PAC contributor—has been ratified time and time again by the Commission. *See* Advisory Opinions 1987-18, 1988-48, 1989-9, 1990-06, 1994-03, 1994-06 1994-07, 2003-04, 2003-33, and 2003-39 (all cited in complaint, p. 4). None of the Commission advisory opinions just referenced gave any hint that a 2 for 1 match or use of a single charity for the company donation would lead to a different legal conclusion. As a matter of basic logic, whether the match is 2 for 1 or 1 for 1, the PAC contributor does not receive a financial, tax, or other tangible benefit. Similarly, as a matter of logic, whether the PAC contributor can select from among many charities or just one, that contributor is not himself or herself receiving a financial, tax or other tangible benefit. Thus, in 2004, when Walmart decided to adopt a 2 for 1 match, and to continue using the ACNT as the sole recipient of charitable donations, there was no apparent legal impediment whatsoever. Nothing has changed the legal landscape since then.

Walmart obviously adopted its charitable match program to encourage more people to contribute to WALPAC. But the program also reflects a company-wide effort to generate awareness of, and support for, ACNT.

This charitable fund has been helping families in critical need since 2001. It is fully recognized as a public charity under IRS rules,<sup>5</sup> and it operates under guidelines and procedures that assure funds are distributed only to associates and their family members who have true, proven, unexpected hardships.<sup>6</sup> With over 1.3 million Walmart associates eligible to apply for

<sup>3</sup> Former 2 U.S.C. § 441b(a), now codified at 52 U.S.C. § 30118(a).

<sup>4</sup> Former 2 U.S.C. § 441b(b)(2)(C), now codified at 52 U.S.C. § 20118(b)(2)(C); 11 C.F.R. § 114.5(b).

<sup>5</sup> *See* Attachment 1 (2001 determination letter from IRS).

<sup>6</sup> *See* Attachment 2 ("Associate in Critical Need Trust Program Guidelines", available to associates on Walmart's internal website); Attachment 3 ("Walmart Associates Show Compassion in Times of Need", available on Walmart website at <http://blog.walmart.com/walmart-associates-show-compassion-in-times-of-crisis>) (describing

## DICKSTEINSHAPIRO<sub>LLP</sub>

General Counsel's Office

November 14, 2014

Page 3

assistance, this charity is very broad in reach. It has made over 110,000 grants since its inception and has given over \$100 million to associates in need during that period.<sup>7</sup> In the fiscal year ending January 31, 2014, ACNT received 20,628 applications and distributed 15,740 grants totaling \$16,056,451.67. In just the first nine months of this year, ACNT has made over 10,000 grants of which almost 300 were to assist associates impacted by natural disasters and in need of food, clothing, and/or shelter. On Walmart's website, one can read examples that dramatically describe the real, life-defining benefits of the ANCT program—such as the story of an associate whose home burned down, and the story of an associate whose husband died leaving her with funeral expenses and a household income reduced by half.<sup>8</sup> The ACNT embodies the tradition started by Sam Walton himself, who learned of an associate in need and passed a hat to collect money and give a helping hand.<sup>9</sup>

### **The criticisms of the Walmart matching program are unfounded**

There is no plausible reason to suggest, as does the complaint, that because ACNT focuses on the pool of over 1.3 million Walmart associates and their families, its role in the matching program is "self-serving" and "contrary to the standards of matching programs authorized by all previous FEC advisory opinions." ACNT reaches thousands and thousands of lives, keeps families together, saves jobs and careers, and strengthens whole communities. It may help Walmart associates most immediately, but it reaches literally thousands of people each year, and its imprint goes far beyond the company and its workers.

Further, the Commission has never expressed a "standard" that would require a company to offer PAC contributors multiple choices for designating a charitable donation match. The Commission has been wise not to take this approach. In theory, allowing a PAC donor to choose any charity whatsoever could result in a stronger incentive to steer funds to selected charities that are presently providing tangible benefits to the donor or his/her family members (like the local community job training center, the local hospice, or the local nonprofit employing a relative). As a policy matter, the Commission is better off permitting companies to craft a matching program that fits their needs, while staying within the general "no tangible benefit" and "no exchange"

---

ACNT and two of the primary criteria for grant issuance: natural disasters and loss of household income due to circumstances like loss of spouse or loss of job).

<sup>7</sup> The statistics in this paragraph are included in the graphic produced in the Walmart website blog entry referenced in n. 6 (Attachment 3), and in the affidavit of Emily Reynolds, Assistant General Counsel at Walmart (Attachment 4).

<sup>8</sup> See Attachment 3.

<sup>9</sup> See Attachment 3. Note that in recent years Walmart associates themselves have contributed over \$5 million per year to ACNT—over and above the more than \$3.5 million that Walmart has donated pursuant to the WALPAC matching program. See Complaint, Attachment B, p. 3.

## DICKSTEINSHAPIRO<sub>LLP</sub>

General Counsel's Office

November 14, 2014

Page 4

legal standards. Walmart's use of ACNT as the designated recipient of all matching donations (with its defined hardship grant standards and broad reach to 1.3 million associates) does not lead to the "potential, financial benefit" concerns suggested by the complainants.

The complaint insinuates that the use of ACNT as the designated charity somehow results in some form of wage supplementation of selected employees (presumably the PAC contributors). The suggestion is that the matching program is designed, in part, to reimburse the PAC donors. The facts demonstrate the falsity of this claim:<sup>10</sup>

- Since January 2011, there have been 17,853 members of Walmart management who have contributed to WALPAC. Yet, only a miniscule number of WALPAC contributors apply for and actually qualify to receive an ACNT grant. In fiscal year 2014, only 39 out of the 581 grants to Walmart management were to 2011-to-present WALPAC donors. As a percentage of all 15,740 grants given in fiscal year 2014, the 39 PAC donors work out to a mere .0025%. Further, for those few PAC donors who have received ACNT grants, there is simply no correlation between the amount they have contributed and the amount they have received in grant funds to cover hardship circumstances (see Exhibit A of Attachment 4). Thus, there is no plausible argument that the matching program is geared to repay the tens of thousands of PAC donors for their contributions.
- Walmart has never suggested that WALPAC contributors should look for ways to apply to ACNT for a grant. Given the hardship-based criteria for receiving an ACNT grant, and the flat \$1,500 lifetime cap on grant receipts for any individual (see Attachment 2), this is certainly understandable. More importantly, though, it demonstrates the fallacy of complainants' insinuation that the ACNT grant program is designed to supplement the income of WALPAC donors.
- The ACNT grant request form does not ask whether the applying associate contributes to WALPAC. Indeed, there is no reference to WALPAC at any stage of the application process. Again, this demonstrates that the ACNT grant process is not structured to compensate WALPAC contributors.

In sum, the facts plainly show that the ACNT grant program is anything but a means for compensating PAC donors. There is no statistically relevant correlation between making a PAC contribution and receiving an ACNT grant. The vast majority of the ACNT grant money goes to

---

<sup>10</sup> The statistics and factual representations in this paragraph are drawn from the affidavit of Emily Reynolds, Assistant General Counsel at Walmart (Attachment 4).

## DICKSTEINSHAPIRO<sub>LLP</sub>

General Counsel's Office

November 14, 2014

Page 5

thousands of persons who have no connection with the PAC at all. The truth, as described earlier, is that PAC contributors get at most a warm feeling when helping steer a company donation to ACNT to help fellow associates in need; they do not receive a *financial, tax, or other tangible benefit*.

Also contrary to the suggestion in the complaint, the use of a 2 for 1 match does not create a form of "indirect compensation" any more than a 1 for 1 match. In either situation, the donation by the company is going to the charity, not to the PAC contributor, and the PAC contributor is not getting a tax deduction. That a PAC contributor can bring about a larger charitable donation by the company under the 2 for 1 match might generate a doubly warm feeling, but there is no extra *financial, tax, or tangible benefit* for that contributor.<sup>11</sup> Complainants' use of phrases like "employee can leverage his or her own contribution" or "enables the employee to effectuate that donation more cheaply" or "calculus shifts completely" simply fall flat when the actual legal standard used by the Commission for years is applied.

Finally, the complaint erroneously implies that the 2 for 1 match "pressures" solicitable associates to contribute to WALPAC. While the 2 for 1 match may be a factor in some donor's decision to contribute to WALPAC, there are many potential factors at play (including use of improved industry-tested solicitation presentations and general political interest). But, the fact that the 2 for 1 option is offered to prospective contributors can hardly be deemed "pressure." Such a charge belittles the motives of all those who take advantage of the chance to help fellow associates through the ACNT matching program (and who part with their own personal funds to do so). And, it overlooks the very evidence appended to the complaint (draft independent

---

<sup>11</sup> It is worth noting that the IRS long ago accepted the fact that charitable matching programs do not result in "income" to the PAC contributors. See GCM 39877, "Taxation of Charity-PAC Contribution Matching Program" (Aug. 27, 1992), available on IRS website at <http://www.irs.gov/pub/irs-tege/gcm39877.pdf>. The principle is the same as has been described in the campaign finance law context: because the arrangement is not structured such that dollars are given to the PAC contributor who then makes the charitable donation in his/her name and takes the available tax deduction, and there is no indication of payment to the charity for services rendered by the PAC contributor, there simply is no tangible benefit that warrants the "income" treatment.

It is also significant that Commission's own rules and precedent permit a fair amount of flexibility even in circumstances where a company is offering a tangible benefit to PAC contributors. The so-called "one third rule" allows a company to pay for entertainment at a fundraising event worth up to 1/3 of the amount raised, and promotional items like pen sets, jackets, etc. can be offered to PAC donors as an inducement. See FEC Campaign Guide for Corporations and Labor Organizations (2007), p. 26 (citing regulations and precedents), available at <http://www.fec.gov/pdf/colagui.pdf>. The charitable matching program, by comparison, has been determined not to involve any tangible benefits at all.

## DICKSTEINSHAPIRO LLP

General Counsel's Office

November 14, 2014

Page 6

auditor report of ACNT) which shows that in 2013 and 2012 Walmart associates separately provided *over \$5 million* each year to ACNT, *considerably more than the funds donated by Walmart to ACNT as a result of the matching program.*<sup>12</sup> This proves there simply is a culture of generosity at Walmart that has nothing to do with "pressures" or the other dyspeptic characterizations set forth by complainants.

### **The 3-3 deadlock in 2009 does not change the state of the law**

The complaint suggests that because three of the Commission's six members indicated disapproval of a 2 for 1 match during consideration of Advisory Opinion Request 2009-3 (IntercontinentalExchange, Inc.), the Commission now should find a violation of law by Walmart in the enforcement track. Surely, the Commission does not need to be told that a 3-3 vote in the advisory opinion context does not forge a sword for prosecuting a respondent in Walmart's position. Particularly where one of those commissioners who voiced disapproval of the 2 for 1 match (Commissioner Bauerly) has been replaced on the Commission,<sup>13</sup> there is no legally justifiable way that Walmart could or should be held liable for a violation of law based on that 3-3 split.<sup>14</sup>

As various Commissioners have noted, there are distinct problems with applying provisions of the law against a respondent for the first time in the enforcement context where no clear legal standards or precedents suggest such a novel approach.<sup>15</sup> Given the repeated majority vote

---

<sup>12</sup> Complaint, Attachment B, p. 3.

<sup>13</sup> See April 21, 2009 certification of vote in on Agenda Document No. 09-18 (Memorandum from General Counsel to Commission dated April 9, 2009, draft Advisory Opinion 2009-09), available on FEC website at <http://saos.fec.gov/saos/searchao>.

<sup>14</sup> Some will note that the undersigned on several occasions dissented as a commissioner from the majority position when the contribution matching programs were considered by the Commission. Whatever view a commissioner on the short end of a majority vote expressed, though, is legally not relevant. Only the majority position and its accompanying legal standard is relevant when the Commission is applying the law and precedent. The relatively new policy considerations back when the undersigned was first considering the matching programs are not at issue now. The clear-cut, longstanding, consistent approach taken by the FEC and the IRS requires adherence in the current enforcement context.

<sup>15</sup> See MUR 5369 Statement of Reasons of Chair Weintraub at 1 ("Penalizing this party and committee would be unfair, and would open the Commission to charges of arbitrary and capricious decision-making.") and MUR 4250 Statement of Reasons of Commissioners Wold, Elliott, and Mason at 10 (expressing reservations about adopting a doctrine that has not been relied on before by the Commission or the courts in applying the statute for the first time in an enforcement action because it raises questions about "fair notice" and "due process"), both

## DICKSTEINSHAPIRO<sub>LLP</sub>

General Counsel's Office

November 14, 2014

Page 7

holdings in numerous advisory opinions—that charitable match donations simply do not result in any financial, tax, or other tangible benefit to the PAC contributors because there is no payment to the contributors and no tax deduction can be taken by such contributors—Walmart could not have been aware that the law might suddenly be just the opposite. There are obvious lack of notice and due process problems that the Commission can and should avoid by determining not to pursue this matter.<sup>16</sup>

### Conclusion

For the foregoing reasons, the Commission should find no reason to believe any violation occurred.

Respectfully submitted,



Scott E. Thomas

(202) 420-2601 direct dial

(202) 379-9258 direct fax

thomasscott@dicksteinshapiro.com

ST

### Attachments

- 1 – IRS determination letter for ACNT
- 2 – Associate in Critical Need Trust Program Guidelines
- 3 – Walmart website description of ACNT
- 4 – Affidavit of Emily Reynolds

---

available on FEC website, respectively, at <http://eqs.fec.gov/eqsdocsMUR/000001A3.pdf> and <http://eqs.fec.gov/eqsdocsMUR/00002B38.pdf>.

<sup>16</sup> See *General Electric Co. v. EPA*, 53 F.3d 1324, 1329 (D.C. Cir. 1995) (company could not be held liable for lack of fair warning); *Puerto Rico Sun Oil Co. v. EPA*, 8 F.3d 73, 77 (1st Cir. 1993) (company could not be held liable where agency reasoning had not yet been adopted); *Satellite Broadcasting Co., Inc. v. FCC*, 824 F.2d 1, 3 (D.C. Cir. 1987) (company could not be held liable without providing adequate notice of substance of rule).

## Attachment 2

1100244882024



# ACNT

Associate in Critical Need Trust

## Associate in Critical Need Trust Program Guidelines

ACNT guidelines and eligibility criteria are subject to change without notice. All eligible associates who are experiencing a demonstrable economic hardship may apply for funding through the ACNT. Information provided to the ACNT is kept confidential except as required by law. Funds should never be promised prior to approval. Completing and submitting an application does not guarantee that an applicant will receive a grant; all ACNT applications are subject to the ACNT administrator's final decision.

When determining associate eligibility, the ACNT prohibits discrimination on the basis of race, color, religion, national origin, marital status, gender, age, sexual orientation, mental or physical disability, veteran status, work performance, evaluation ratings or tenure.

### Eligibility:

- Eligibility begins once associates have completed 90 days of employment with the company and ends on the date of termination
- Temporary associates are not eligible to receive ACNT assistance
- Hourly associates and salaried members of management may apply for assistance
- Associates may receive an ACNT grant more than once; however, the total amount received within an associate's career cannot exceed the \$1,500 maximum per-associate award limit
- The qualifying circumstances that led to the financial hardship must have taken place within the last 12 months
- The qualifying circumstances that led to the financial hardship must not have taken place prior to employment with Walmart.
- Only one associate per household is eligible to receive assistance per situation/ hardship
- Associates cannot re-apply for ACNT assistance for the same situation/ hardship
- Associates cannot receive ACNT funding more than once in a six-month period

Qualifying Circumstances	
Serious medical illness	<ul style="list-style-type: none"><li>• Associate or spouse unable to work for more than a week due to illness of self or dependent</li><li>• Extreme medical bills due to chronic or terminal illness of self, spouse, or dependent</li><li>• Surgery, procedure, treatment or other unexpected medical situation for self, spouse, or dependant</li></ul>
Death of eligible dependent	<ul style="list-style-type: none"><li>• Associate</li><li>• Child</li><li>• Spouse</li><li>• Other legal dependants as defined by IRS</li></ul>
Natural Disaster	<ul style="list-style-type: none"><li>• Earthquake</li><li>• Extreme Winds/Storm</li><li>• Flood</li><li>• House Fire (Fire reports are required)</li><li>• Hurricane</li><li>• Tornado</li><li>• Wild Fire</li></ul>

<b>Involuntary unemployment</b>	<ul style="list-style-type: none"> <li>Associate or spouse lost employment due to downsizing within the last 12 months</li> <li>*For associates, loss of Walmart employment does not apply</li> </ul>
<b>Homelessness</b>	<ul style="list-style-type: none"> <li>Primary residence is uninhabitable due to mold, infestation or being condemned</li> <li>Unforeseen Sale or Foreclosure of Leased Property</li> <li>Living in a shelter, hotel or car</li> <li>Living with friends or family</li> </ul>
<b>Additional Situations (that are unexpected and out of the associate's control)</b>	<ul style="list-style-type: none"> <li>Associate lost household income due to recent divorce or separation from spouse</li> <li>Associate had to pay for major repairs to primary vehicle or home unexpectedly (receipts from repair are required)</li> <li>Associate unexpectedly gained custody of a minor (gaining custody of their own biological children does not qualify)</li> <li>Other</li> </ul>

**The following are not qualifying circumstances for receiving ACNT:**

- Being robbed /Identity theft
- Loss of child support, food stamps, SSI, unemployment benefits or any other supplemental income
- Loss or reduction of work hours or seasonal work
- Garnishment of checks or bank accounts
- Paying legal fees
- Paying taxes.
- Maternity leave (unless extended due to complications with associate or child)
- Misconduct or illegal activity – examples of misconduct may include, but are not limited to, the following:
  - Violence or a safety violation, that creates a high risk of injury to people or damage to property.
  - Intentional failure to follow a Walmart policy.
  - Falsification of documentation.
  - Theft, fraud or abuse of an associate benefit or other action involving financial integrity issues.
  - Violation of federal, state or local statute or regulation through your work activities.
  - Behavior identified in any of our policies that could result in an associate's immediate termination.

**\*Details and dates of the qualifying circumstance that caused the financial hardship must be provided, or the application may be rejected due to incompleteness.**

<b>Available Assistance</b>	<b>Required Documents</b>
<b>ACNT only assists with the following expenses:</b>	<p>(If required documents are not provided applications may be rejected due to incompleteness)</p> <p><b>Note: do not upload pictures of disasters medical bills or anything other than what is required below. The files should be saved in one of the following formats only: Word (.doc), PDF (.pdf) TIF (.tif) or JPEG (.jpeg). Do not save files in Excel format (.xls).</b></p>
<b>Rent/Mortgage (2 months past due)</b>	<ul style="list-style-type: none"> <li>• Most recent itemized mortgage statement (must show the normal monthly payment amount without late fees)</li> <li>• Most recent itemized late notice and lease</li> </ul>

	agreement (must show the normal monthly payment amount without late fees)
Essential Utilities (water, gas, heating oil and electric)	Most recent utility bills (must clearly state past due amount)
Security Deposit (housing and essential utilities)	<ul style="list-style-type: none"> <li>• New rent/lease agreement or approval letter (must have contact info of the landlord)</li> <li>• Document from the utility company</li> </ul>
Car Payment	Most recent itemized late notice (must show the normal monthly payment amount without late fees)
Food	N/A
Clothing (in times of disaster)	N/A
Temporary Housing (in times of disaster)	Invoice from hotel or temporary lease agreement

## Application Process and Checklist

### Step 1: Assess need/hardship and review guidelines

- Manager visits with associate about need/hardship
- Manager and associate review ACNT guidelines
- Manager determines if there is need and if so;
- Associate submits copies of bills to manager for verification
- Note: Request copies of any documentation that demonstrates associate's financial need and/or situation, i.e. mortgage/rent statement, shut-off notices, late bills, etc.

### Step 2: Establish Eligibility

- Associate and manager complete the required, electronic ACNT eligibility quiz
- If eligible, continue to Step 3

### Step 3: Complete online ACNT application on the WIRE

- Facility Manager, co-manager or HR manager and associate complete ACNT Application
- All required information must be completed in order to be considered

### Step 4: Print Signature Page and obtain signatures

- Associate and one salaried manager signs the ACNT Signature Page
- Note: The manager signing the signature page must be a different person than the manager entering the application into the system.

### Step 5: Upload Signature Page and required documents

- Upload the Signature Page once it has been signed by associate and one salaried manager
- Upload required documentation outlined above.
- Note: For audit purposes, associates must sign the paper ACNT Signature Page. When an associate is deceased or unable to physically sign due to illness or injury, a family member of the associate or individual with Power of Attorney may sign. This individual will need the ability to cash a check that comes in the associate's name.

### Step 6: Submit ACNT Application

- Electronic request is routed to Trust administrators for review

- Return to the [Apply for ACNT](#) link to check the status of the request
- If additional information is needed, the request will be returned to you for review

**ACNT requests will be considered outdated if they remain in the system for more than 30 days.**

If approved, a check will be processed and mailed to the associate's work location. Under no circumstances should a facility advance ACNT funding to associates prior to approval.

ACNT grants approved for Home Office associates must be picked up by a salaried member of management. HR managers will be notified once the grant is ready. (Grants can be picked up by any member of management excluding the associate in need.)

## Resources

- Call Center: 1-800-530-9925
- Email: [ACNThlp@wal-mart.com](mailto:ACNThlp@wal-mart.com)
- Resources for Living

Remember that when our associates are facing difficult situations, Resources For Living ("RFL") can often help. RFL is a free, professional counseling and consultation service that is available to all associates and their immediate family members. In addition to this free and confidential service, RFL also offers Supervisor Assistance to help Managers who have an associate in crisis. Depending on the situation, RFL may be able to refer associates when additional resources are needed.

- The toll free number for Resources For Living is 1-800-825-3555.

Last Modified: July 17, 2014

# Attachment 3

1102741851000

**Walmart**

GIVING

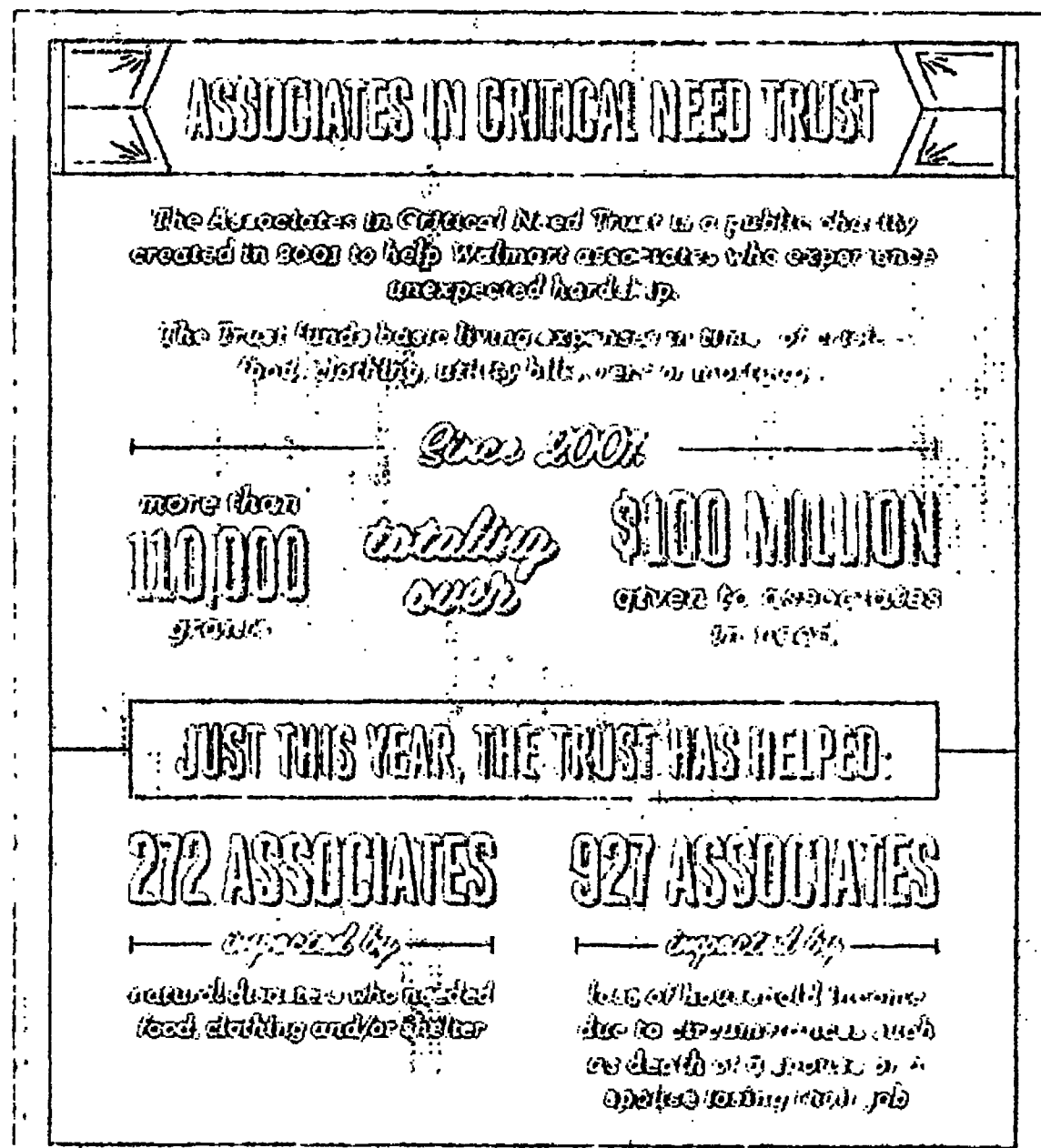
# Walmart Associates Show Compassion in Times of Crisis

By Kabir Kumar, Senior Director, Walmart Foundation  
September 22, 2014

In 2002, I sat in a mud hut in the middle of a village in India with a room full of women entrepreneurs. They had no electricity, water, formal education or family support structure. But they had each other. These inspiring mothers and grandmothers pooled together their money to start businesses so they could support their families and lift up their community.

More than a decade later, when an opportunity came to lead Walmart's community giving programs, I remembered the women I met while doing community-based development work in India. And I welcomed the chance to work with another group of people who care for each other like family and have a passion for building strong communities all over the world – all with the backing of the world's largest retailer.

Walmart associates make a difference every day and the spirit of giving woven into the fabric of our company continues to amaze me. Much of our workforce is involved in programs that provide disaster relief, train women in agriculture and help ensure the hungry have food to eat. Associates also donate their own money to organizations like the American Cancer Society, United Way, Feeding America, American Heart Association and more through our Associate Giving Program.



Download Hi-Res Photo

In addition to the impact our associates make in their communities, I also continue to be inspired by how much Walmart employees are there for one another. When an associate is faced with an unforeseen crisis that causes financial difficulty - maybe it's the damage of a home due to a natural disaster, a family member's serious illness or the loss of a spouse - their Walmart family comes together to help.

10/24/2014 10:24:24 AM